IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE ACTING CHIEF JUSTICE
MR.K.S.RADHAKRISHNAN
&
THE HONOURABLE MR. JUSTICE M.N.KRISHNAN

FRIDAY, THE 2ND MARCH 2007 / 11TH PHALGUNA 1928

ST.Rev..No. 86 of 2007()

TA.56/2006 of COMMR.KERALA AGR.IT & STAT,TVM.
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REVISION PETITIONER:

M/S.E.V.ELECTRICALS,
KUMBANAD, THIRUVALLA TALUK,
PATHANAMTHITTA DISTRICT, REP.BY PROPRIETOR
K.J.BABY AGED 71.

BY ADV. SRI.JOSEPH GEORGE

RESPONDENT:

STATE OF KERALA, REP.BY
COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM.

BY BY SPECIAL GOVERNMENT PLEADER(TAXES) SRI.V.V.ASOKAN.

THIS SALES TAX REVISION HAVING COME UP FOR ADMISSION ON 02/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.S. RADHAKRISHNAN(AG.C.J.) & M.N. KRISHNAN,J.

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S.T.REV. NO. 86 OF 2007

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Dated this the 2nd day of March, 2007.

J U D G M E N T

Radhakrishnan,(Ag.C.J.)

We find no error in the order passed by the Tribunal. The Tribunal has elaborately considered the matter in paragraphs 6 and 7 of its order. We have also perused the order passed by the assessing authority. The assessing authority also has examined the various contentions made by the assessee elaborately and found that the contentions of the assessee are devoid of merits. The said reasoning of the assessing authority was confirmed by the Tribunal. Therefore, the S.T. Rev. lacks merit and it is dismissed.

K.S. RADHAKRISHNAN,
(AG. CHIEF JUSTICE).

M.N. KRISHNAN, JUDGE.

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